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EXCISE AND PROHIBITION DEPARTMENT

NOTIFICATION

24th December, 2018

No. :- 01/Niti-22/2017- 2141-- In exercise of the powers conferred by section 89

of Jharkhand Excise Act, 1915, the Government of Jharkhand makes the following rules :-

Jharkhand Excise (Country Liquor Manufacturing, Bottling and Storage) Rules, 2018

- 1. Short title and commencement** - 1) These rules may be called the Jharkhand Excise (Country Liquor Manufacturing, Bottling and Storage) Rules, 2018.
2) It extends to the whole of State of Jharkhand.
3) They shall come into force from the date of publication in the official gazette.
- 2. Definitions** - (1) In these rules, unless there is anything repugnant in the subject or context,-
 - a) "Act" means the Jharkhand Excise Act, 1915;
 - b) "Board" means the Board of Revenue.
 - c) "Country Liquor" means the liquor define in rule (I) (3) (a) (b) (c)

- (d) of the rules framed by Government notification no 470/F dated 15.01.1919 under Jharkhand Excise Act, 1915.
- d) "London Proof (L.P)" or "Proof" means the strength of proof as ascertained by means of Sykes, Hydrometer and Denotes that liquor which at the temperature of 51⁰ Fahrenheit weigh exactly 12/13th part of an equal measure of the distilled water;
- e) % Volume by volume (% V/v) means alcoholic strength by volume which is the ratio, expressed as a percentage, of the volume of alcohol present in a product to the total volume of the product at a temperature of 20 degree Celsius;
- f) Alcoholic litre means the volume of alcohol in litre present in a given volume of liquor when the strength of the liquor is expressed in percentage, volume/volume (v/v%);
- g) "Country Liquor manufactory" means "country liquor bottling plant" which is a licensed premises where country liquor is manufactured and stored and from where country liquor may be supplied by wholesale;
 - i) "Corporation" means Jharkhand State Beverages Corporation Ltd. as set up by the State Government by Excise and Prohibition Department Notification No. 1992 dated 11.10.2010.
 - j) "duty" means "Excise Duty" or "Countervailing Duty" as defined in clause(6a)of section 2 (of the Act);

[Explanation- Excise duty means and includes Excise duty and any other Additional Duty imposed under Section 27 and Section 28 of the Act.]

- k) "duty paid country liquor means country liquor on which-
 - (i) the Excise Duty or Countervailing Duty under the Act as been paid;
 - l) "duty paid country liquor warehouse" means a place licensed for the storage of country liquor on payment of duty and includes duty paid go down in country liquor manufactory;
- m) "License" means the license granted under these rules;
- n) "Licensing year" means the period from the first day of April of any calendar year to the thirty first day of March of the following year or a part thereof;
- o) "Plant" means a plant where country liquor is manufactured and bottled;
- p) "State Government" means the Government of Jharkhand in the Department of Excise and Prohibition;
- q) "Bottling line" means any system consisting of all or a subset of the following processes- cleaning, washing, rinsing, filling, sealing, labeling and packaging etc. of bottles leading to bottling of country liquor as prescribed under these rules;
- r) "Prescribed" means prescribed by these rules;

- s) "Unit" means either a capsuled or labeled bottle containing country liquor or a sealed or labeled bottle containing country liquor.
- t) "Hologram" means a photographic image designed and approved by the State Government, from time to time, in different forms for the purpose of its affixture to the sealed bottles of different sizes containing country liquor, and this should be printed and supplied under the general supervision and control of the State Government;
- u) "Area of supply" means the whole State of Jharkhand. Any license granted under these rules can supply country liquor in the whole State of Jharkhand subject to any direction issued by the Department of Excise and Prohibition.
- v) "Excise Adhesive Label" means paper or paper-polyester mixed adhesive label to be pasted on the bottle according to the policies of the State Government.
- w) "Extra Neutral Alcohol" means spirit which has been made in India from materials such as gur, molasses and different kind of grains, flowers and fruits, which is in accordance with specifications and requirements mentioned in, "Food Safety and Standard (Alcoholic Beverages) Regulation, 2018"
- x) "Account Register" means a account book of Government Revenue, deposited in advance for proper and smooth working of the manufacturing units.
- y) "Excise Officer-in-Charge" means Officer of the Excise Department not below of the rank of Excise Sub Inspector for monitoring and supervision of manufacturing and bottling activity within the licensed premises and act as a watch dog of government revenue.

(2) The words and expressions used and not defined in these rules, but defined in the act, and rules made under it, shall have the same meaning as respectively assigned to them in the act or rules, notifications or orders issued under the Act. In case of any doubt regarding meaning of words, the interpretation will be made by Excise Commissioner and it shall be final.

3. Licensing Authority - The Collector shall be the Licensing Authority and shall sign the license. The licenses under this rule can be issued to applicant by Collector only after the Commissioner of Excise has sanctioned a license in favour of the applicant.

4. Non-refundable application fee for application - A non-refundable application fee for application amounting to rupees five lakhs is to be paid online

though appropriate e-challan by the applicant along with the application for license as prescribed.

5. Particulars to be accompanied with an application for license - (1) Any person desirous of having a license to set up a plant in Jharkhand shall apply in writing, affixing appropriate court fee stamp to the Excise Commissioner, giving the following particulars and documents :-

- (i) name and address of the person applying;
- (ii) purpose for which the plant proposed to be opened, specifying in detail the nature of business;
 - (iii) name of the place in which, the site on which and the building in which the plant is to be set up;
 - (iv) proof of financial capacity of the applicant ,
 - (v) Income Tax, Sales Tax/VAT and Professional Tax Clearance Certificate, as the Case may be;
 - (vi) Original challan showing the payment of the application fee;
 - (vii) copy of the document showing the applicant's right, title and interest on the proposed site or the area.
- (2) If the applicant is a firm, company or corporation, it shall submit the following particulars and documents in addition to the particulars and documents submitted under sub-rule(1) :-
 - (A) in case of partnership firm:**
 - (i) two copies of the partnership deed, if any;
 - (ii) a copy of the registration certificate duly notarized by a Notary or attested by a gazetted officer showing the registration of the Partnership Deed. If the deed is in the process of being registered, proof of filling the required papers need to be furnished;
 - (iii) complete bio-data of partners including names and addresses;
 - (iv) statement of net worth of partners duly certified by a Chartered Accountant;
 - (v) a photocopy of the PAN Card of all the partners, duly attested by a gazetted officer;
 - (vi) bank particulars of partners;
 - (vii) copies of Income Tax Returns for the last three years along with acknowledgement certificates of each partner;
 - (viii) any other particulars, which Excise Commissioner from time to time can demand by written order.
 - (ix) the name and complete bio-data of the partner who shall be authorized to deal with the Excise Department.
 - (B) In case of company:**
 - (i) two copies each of "certificate of incorporation" issued by the Registrar of Companies and "Memorandum of Articles of Association";
 - (ii) a copy of the latest audited (last three years) financial statements such as the Balance Sheet and the Profit & Loss Accounts;
 - (iii) Form No.-18 for the location of the registered office;
 - (iv) Form No.-29/32 for particulars of Directors;
 - (v) proof of filing the documents with the Registrar of Companies;
 - (vi) particulars of bank account of the company as well as the individual Directors;
 - (vii) a photocopy of the PAN Card of the company as well as those of the individual Directors duly attested;

- (viii) copies of Income Tax Returns filed by the Company for the last three years along with acknowledgement of the Income Tax Returns as well as those for the individual Directors;
- (ix) a copy of the Board's resolution, if any, relevant to the application;
- (x) a copy of the Board's resolution stating the name and complete bio-data of the person who is authorized to deal with Excise Department.
- (xi) any other particulars, which Excise Commissioner from time to time can demand by written order.

6. Condition of application - (1) On receipt of the application referred to in rule 5, the Excise Commissioner shall examine it and if he is satisfied with the application, he will forward it to Member Board of Revenue for his approval over the project. After getting the approval of Member Board of Revenue, the Excise Commissioner may issue Letter of Intent, for six months.

The letter of intent issued by the Commissioner shall not confer any right or privilege for grant of license and is liable to be revoked or withdrawn by the Department at any time without giving any notice to the holder if the Commissioner so desires. No compensation for damage or loss shall be payable when a letter of intent is rejected, revoked or withdrawn by the Commissioner.

(2) After issuing of the Letter of intent, the Commissioner shall ask the applicant to deposit earnest money of rupees five lakhs to the Collector of the district where the applicant wants to establish a country liquor manufacturing unit within seven days of issue of letter of intent by means of demand draft.

(3) The applicant will complete the construction of the country liquor manufacturing unit within the period of six months from issuance of the letter of intent.

(4) The applicant shall be required to submit the application for license to the Collector within a period of six months from the date of receipt of the Letter of Intent failing which the Letter of Intent shall stand cancelled and the Earnest Money deposited shall stand forfeited to the State Government, unless the time period of six months for applying for a license is extended by the Excise Commissioner on reasonable grounds. The application for obtaining license shall be accompanied with the following particulars and documents :-

- (i) Name and address of the applicant;
- (ii) Purpose for which the plant is proposed to be opened;
- (iii) Site along with site plan on which the proposed bottling plant is set up;
- (iv) Number and description of stills, vats and other permanent apparatus, which the applicant has installed and the size and capacity thereof;

- (v) Tentative date of commencing production of the plant;
- (vi) four copies of the plan of the building which the applicant intends to use for his plant and a layout plan showing the position of stills, vats, other permanent apparatus along with a list of store-rooms, warehouses connected therewith;
- (vii) Project report, cost-benefit analysis, estimated production;
- (viii) Estimated quantity of ENA (spirit) or other raw materials required to be imported from other states;
- (ix) Income Tax, Sales Tax and Professional Tax Clearance Certificate, as the Case may be;
- (x) A copy of Fire Safety Certificate or No-Objection Certificate in this regard from the appropriate authority;
- (xi) any other particulars, which Excise Commissioner from time to time can demand by written order.

(5) When the applicant is a firm, company or corporation, it shall submit the above particulars and documents in addition to the particulars and documents referred to in sub-rule (2) of rule 5.

7. Procedure for the grant of license - (1) On receipt of the application under sub-rule(3) of rule 6, the Collector shall examine the suitability of the site

and the buildings on which the plant is set up and verify the correctness of the particulars and documents enclosed along with the application.

(2) The Collector shall, after examination and verification under sub-rule(1), forward the application with his opinion to the Excise Commissioner.

(3) The Excise Commissioner may require the applicant to make addition /alteration to the building, vats or other permanent apparatus within such time as may be fixed by him.

(4) The Excise Commissioner shall approve the plan of the plant with such modifications, as may be necessary, and sanction the license and ask the Collector to grant license to the Applicant in Jharkhand Excise C.L. Form No.-1, Jharkhand Excise C.L. Form No.-2 and Jharkhand Excise C.L Form No.-3 (appended to these rules). The license so granted shall be valid till the expiry of the licensing year in which the license is granted.

8. Addition or alteration to buildings, still etc. requires previous sanction -

(1) no addition or alteration to building or other permanent apparatus as shown in the plans of the plant approved by the Excise Commissioner shall be made without the previous sanction of the Excise Commissioner.

(2) When any addition or alteration to the plan of the plant approved by the Excise Commissioner is required to be made the licensee shall submit to the Excise Commissioner, through the Collector, a revised copy of the plan of the plant with a certificate from the Excise Officer-in-Charge of the plant as to its correctness.

(3) The Excise Commissioner may, if he thinks it necessary, approve the revised plan submitted under sub-rule (2).

9. Excise Commissioner may verify description and plans at any time -

(1) The Excise Commissioner may verify at any time the description and plans approved under rule 7 or rule 8 and if he finds any deviation from the approved plans, he may require the licensee to submit revised plan for approval.

(2) The Excise Commissioner may depute any officer for verification, as mentioned in sub-rule (1) and such officer shall be allowed full access to the premises. The manufacturer shall be bound to carry out any rectification as per direction of Commissioner within a reasonable time fixed by the Commissioner.

10. Initial License fee/registration fee - The manufacturer shall deposit a registration fee of Rs. 15 (fifteen) lakhs and license fee of Rs. 10 (ten) thousand for initial grant of license. Before the license to work the manufactory is granted by the Collector, the manufacturer shall deposit a security of Rs. 5,00,000/- (Five Lakh Rupees) for the due observance of the conditions of the license. On granting of such license by the Collector, the Earnest Money deposited under sub-rule (2) of rule 6 shall stand converted to security deposit.

11. Grant of licenses by its renewal for the next licensing year - (1) the next period of license shall not exceed a period of one year and will ordinarily be for period of one year unless otherwise specifically directed by the Excise Commissioner for reasons recorded in writing.

(2) The Collector may, subject to the approval of the Excise Commissioner, renew licenses for the next period of settlement of the following description :-

- (a) licenses for the bottling of country liquor (C.L. Form No. I);
- (b) license for the sale, by wholesale of country liquor (C.L. Form No. II);
- (c) license to establish a private warehouse for the deposit and storage of ENA on payment of duty for the manufacture of country liquor (C.L. Form No. III).

(3) The applications for the renewal of licenses for the next period of settlement are to be made in the following manner :-

- (a) all applications for renewal of licenses for the next period of settlement are to be made in plain paper to the Excise Commissioner through the Excise Officer-in-Charge of the plant;
- (b) the following documents are to be submitted by the licensee along with the application for the annual renewal of license -
 - i. a copy of Fire License or No-Objection Certificate from the appropriate authority;
 - ii. copies of Income Tax, Sales Tax and Professional Tax Clearance Certificate, as may be applicable;
 - iii. a certificate from the Excise Officer-in-Charge of the plant confirming that the provisions of rule 8 have been duly followed; and
 - iv. a statement showing the dues payable to the State Government in respect of the licenses along with an affidavit pertaining to previous year, sworn in before an

Executive Magistrate that all others shall be paid on demand;

- (c) if the manufacturer is a firm or a company or a corporation, the following documents along with the particulars and documents under clause (b) shall be submitted -
 - i. name and address of the Director;
 - ii. name of the authorized signatories; and
 - iii. a copy or certificate of incorporation issued by Registrar of Companies.

12. Annual License Fee for grant of license by renewal for the next licensing year - (1) An annual license fee for grant of license by renewal for the next period of settlement, Rs. 10,000/- (Ten Thousand Rupees) along with registration renewal fee worth Rs. 10 (ten) lakhs shall be deposited by last working day of February of every calendar year for consideration of the application for renewal of license for the next period of settlement.

(2) In case a person, who applies for renewal of licenses for the next period of settlement after the expiry of the license, the Collector may, at his discretion, renew the licenses to the previous holder of the licenses for the next period of settlement, if such person deposits a fee of Rs. 1,00,000/- (Rupees One lakh) only as fine along with a late fee of Rs. 500/- (Rupees five hundred) only per diem counted from the date following the date of expiry of the licenses.

13. Establishment and their fees - The Collector shall employ such officers and establishment as the Excise Commissioner may direct. The salary including bonus and other allowances, if any, for the employment of such officers and establishment shall be borne by the licensee, who shall pay the same to the State Government in the following manner :-

- (a) in advance a cash equivalent to the estimated cost for three months or as the Excise Commissioner may fix; and
- (b) monthly in cash equivalent to the monthly cost or as the Excise Commissioner may fix, within seven days after the expiry of the month to which the payment relates.

Note :- In computing the cost, the average of the pay including the special pay, if any of the officers and establishment, the contribution towards the leave salary, pension and the compensatory allowance shall be taken into account.

14. Quarters of establishment - The manufacturer shall provide suitable quarters to the satisfaction of the Excise Commissioner for the Excise Officer-in-Charge and other establishment in proximity to the plant and shall keep the quarters and the appurtenances thereto in proper condition.

15. Office furniture - The manufacturer shall provide such office furniture as may be required for the use of the Excise Officer-in-Charge within the plant.

16. Notice of Commencement and cessation of work - Every proprietor or manager of a licensed plant shall give at least fifteen days' notice in writing to the Collector of the date on which he proposes to commence the work of the plant and at least one month's notice before he desires to cease the work of it.

17. Power to withdraw the establishment - In case a manufacturer desires to cease the production of the plant for a period exceeding one month, he shall intimate the same in writing and request to withdraw the establishment to the Excise Commissioner. The Excise Commissioner shall withdraw the

establishment stationed at the plant and prohibit further production of the country liquor in the plant until the manufacturer has given him a fifteen days' notice in writing of the date on which he proposes to recommence the production of country liquor in the plant.

18. Fastenings for lock - The manufacturer shall provide and maintain suitable and secure fastenings, wherever the Excise Commissioner may deem necessary, to all vats and other receptacles, store-rooms, pipes etc. to the satisfaction of the Excise Commissioner for the attachment of locks. The keys of all such locks shall be retained by the Officer-in-Charge. The manufacturer shall also attach his locks to all rooms used for the manufacture or storage of liquor and he shall be bound to remove such locks when required by the Officer-in-Charge.

19. Setting up of suitable equipments for tracking-tracing and monitoring - The licensee is bound to setup all kind of tracking-tracing, IP based CCTV, automatic strength reader and monitoring devices in the manufacturing unit as prescribed by the Excise Commissioner and others.

20. Conditions of Vats and Receivers - (1) Vats and receivers in the plant shall be so placed that contents of them may be gauged or measured accurately. A certified flow meter shall be fixed to all vats, so that, correct measures of liquid can be ascertained.

(2) Vats and receivers referred to in sub-rule (1) shall be fitted with proper dipping rods, so adjusted to the fixed dipping places that the contents thereof, at fifth of a centimeter of depth, may be ascertainable.

(3) No vessel shall be used as a store-vat until it has been gauged and the gauging shall be checked by such officer as the Collector may appoint.

21. Quality - (1) The manufacturer shall ensure use of transparent bottles of such colours which the Excise Commissioner may direct. The manufacturer shall also ensure proper cleaning, washing, rinsing, sealing, labeling and packaging of bottles to the satisfaction of the Excise Commissioner:

Provided that the Excise Commissioner may require the country liquor manufactory to strictly adhere to such standards of cleaning, washing, rinsing, sealing, labeling and packaging, as may be directed by him from time to time.

(2) The Excise Commissioner may require any country liquor manufactory to affix security holograms or excise adhesive labels or shrink sleeves or any other distinguishing mark on the cap of the bottle or neck of the bottle or on the label of the bottle or one or more combinations thereof or at any portion of the body of the bottle, as may be directed by him from time to time.

(3) The Polyethylene Terephthalate (PET) Bottles used for bottling of country liquor shall be made from virgin -nontoxic 'A' Grade/Food Grade PET Chips/Resins and these bottles shall be clean, free from pin holes, particles of foreign matter and undispersed raw material. It should conform to specification

for PET bottles as per IS 12252-1987 standard. Certificate to this effect shall have to be furnished by the country liquor Manufacturers before using PET bottles for bottling of country liquor.

The country liquor manufacturer can also use glass bottles for packing of country liquor or spiced country liquor. The specification of Pet/Glass bottles for bottling of liquor can be redefined keeping in mind the quality; strength and hygiene of the country liquor/spiced country liquor.

(4) The materials used in manufacture, packaging and labeling of country liquor should must be in accordance with specifications and requirements mentioned in, "Food Safety and Standard (Packaging and Labeling) Regulation, 2011" and "Food Safety and Standard (Alcoholic Beverages) Regulation, 2018".

22. Automatic/Semi Chain System - The manufacturer shall install automatic/semi bottling lines in the country liquor manufactory to the satisfaction of the Excise Commissioner. Initially if a manufacturer establishes a semi automatic chain system, within three years of the commencement of manufacturing unit, the manufacturer licensee will certainly establish a fully automatic chain system for manufacturing of Country Liquor. After the three years of commencement of this rule all new manufacturers will have to establishes fully automatic plant.

The country liquor manufacturer shall bottle, store and supply bottled country liquor of sizes and strengths as specified in these rules to the satisfaction of the Excise Commissioner.

23. Quality Control in the Country liquor bottling plant - Each country liquor bottling plant shall ensure following measures with respect to quality control during the manufacture of country liquor :-

(1) ENA (spirit) used in the manufacture of country liquor shall be commensurate to the specification of such liquor prescribed by the FSSAI from time to time and also be fit for human consumption. All possible measures for good hygienic conditions shall be maintained by the country liquor bottling plants.

(2) No ingredient noxious to health shall be added or stored in the country liquor bottling plant. The flavoring, essence or aromatic agents used for compounding the liquor shall be fit for human consumption.

(3) The Country liquor bottling plant shall have to establish its own laboratory within the licensed premises; such laboratory shall be well equipped and manned by qualified technical personnel as prescribed from time to time. The expenditure incurred on it shall be borne by the plant. The Excise Commissioner shall from time to time issue orders to declare the nature of equipment and their specification necessary to set up such laboratory, and the minimum required

qualifications of the personnel to be employed to man the laboratory, The country liquor bottling plant, shall nominate a person as in charge of this laboratory in "Form 1 (CH)" annexed to these rules who on behalf of the company shall sign the Test Report of Samples(s) and submit the same to the Excise Officer-in-Charge.

(4) The licensee of the country liquor bottling plant or any authorised representative on behalf of the country liquor bottling plant shall draw two samples of 600 ml. each of every batch after the processes of reduction, blending etc. are completed and before the process of bottling is commenced under the supervision of and in the presence of the Officer in charge of the country liquor bottling plant and make over these two samples (batch wise) to the Excise Officer-in-charge, who with proper invoice shall send one of the these samples to the laboratory within the country liquor bottling plant for testing and another sample shall be kept under his custody for six months from the date of last bottling of such batch of country liquor. The sample bottles kept under the custody of the Excise Officer-in-charge may be reprocessed with intimation to the Collector; however no reprocessing fee will be chargeable in this case.

(5) The licensee or any authorised representative on behalf of the licensee shall procure a certificate from the Excise Department Laboratory/ Chemist, Government of Jharkhand or a chemist or National Accreditation Board for Testing and Calibration Laboratories (NABL) empanelled with Excise Department to which Excise Commissioner may refer for test for each brand to be manufactured in the country liquor bottling plant wherein said Examiner shall standardise, as per FSSAI specification in this regard, the ingredients and its parameters to be checked to ensure fitness of such brand for human consumption and the Officer in Charge shall allow bottling of any batch of country liquor when the chemical analysis or test report of such country liquor shall conform to the standards mentioned by the concerned Examiner in the certificate. The report shall be drawn in "Form II (CH)" annexed to these rules and handed over to the Officer in charge, after proper attestation of the person authorised in this regard, to keep as records of manufacturing of such batch of country liquor in the country liquor bottling plant.

(6) (a) The Excise Commissioner may direct for taking of samples of bottled country liquor at random from any country liquor bottling plant and the Office-in-charge shall draw such samples in accordance with the directions issued by the Excise Commissioner in this regard and send it to the departmental laboratory or other authorised laboratory for chemical analysis or test.

(b) If country liquor present in VAT or bottled country liquor is, found sub-standard or unfit for human consumption on chemical analysis or test, it shall

be rejected, and destroyed or disposed of in such manner as may be directed by the Excise Commissioner in this regard.

(c) The Excise Commissioner may direct a country liquor bottling plant to get the samples, drawn as mentioned in sub-rule(4) above, tested from any National Accreditation Board for Testing and Calibration Laboratories (NABL), Accredited Laboratory or any Government Laboratory at its own cost, in case the said country liquor bottling plant fails to provide adequate facilities in its own laboratory or if any of the test reports furnished to the officer in charge is proved to be fabricated to cause its own benefit.

24. Marking and numbering of rooms and vessels - (1) The manufacturer shall paint and number the outside wall of every room or place of his plant with colour.

(2) The manufacturer shall paint and number the vessels and utensils of the plant in such manner as may be directed by the Excise Commissioner.

25. Vessels for storage - No liquor shall be stored in a plant except in cylindrical vessels, each vessel containing liquor shall bear a serial number painted or engraved thereon, and the external part of each such vessel shall be clearly visible.

26. Dipping place or level not to be altered - The manufacturer shall not alter or allow to be altered the dipping place or level of any vessel containing liquor or use any other means to deceive and/or mislead the Office-in-Charge taking the gauge of liquor in any vessel.

27. Kind of spirit used for manufacturing country liquor - Extra Neutral Alcohol (ENA) derived from gur, molasses, grains, flowers or fruits, as per specifications of FSSAI will be used for manufacturing country liquor.

28. Kind of Country liquor to be manufactured - The licensee can manufacture country liquor/Flavoured/Spiced Country Liquor of strength 75⁰ under proof, 60⁰ under proof & 40⁰ under proof in the country liquor bottling plant and can sale it to wholesaler or retailer as prescribed.

Colouring agents used for manufacturing of spiced country liquor should be according to the rules framed under the prevention of food adulteration act, 1954, as amended from time to time.

Flavoring essence of orange, lemon, malta, plantian kerosa, cardamon and rose which are certified by the chemical examiner as suitable for the compounding of spiced country liquor and permissible under the rules framed under prevention of food adulteration act, 1954 as amended and having ISI "AG" certification can be used any other flavoring agent as approved by Excise Commissioner can also be used for this purpose.

29. Import /transport of ENA to manufacture country liquor - The ENA to manufacture country liquor can be imported/transported only after payment of excise duty, additional excise duty or duty/fees in any other name as notified by the Government, in the Government treasury as decided by the State Government under the section 27 and 28 of Jharkhand Excise Act, 1915.

All movement of liquor shall be under permit/pass issued under section 12 of Jharkhand Excise Act, 1915 after payment of all kind of excise fees.

30. Purchase of raw material apart from liquor - Details of all materials used in bottling should be kept separately in a separate register so that it can be verified by the Inspecting Officer/Excise Officer-in-charge.

31. Permission for bringing ENA and using the same for bottling - (1) No person shall bring ENA in plant except with a written permission to that effect from the Excise Commissioner and under the cover of a permit/pass. The licensee will apply for allotment of ENA from a particular distillery through Excise Superintendent/Assistant Commissioner of Excise of the District where bottling unit is situated. After getting the allotment of ENA from Excise Commissioner, i.e. permission for import or transport of ENA, the licensee will deposit the excise duty in the treasury of the district. Now collector will issue permit/pass under section 12 of Jharkhand Excise Act, 1915.

(2) The holder of a license for the bottling of country liquor shall pay a fee at the rate of Rs. 0.50/- (Fifty Five Paise) per bulk litre of ENA or as prescribed from time to time, imported into the plant from outside the State of Jharkhand for its use to bottle country liquor within Jharkhand.

(3) The country liquor manufacturer will maintain a account register for payment of Government fees timely. The Collector shall issue direction for maintaining the minimum amount of balance in the aforesaid account register in order to ensure that fee may be debited from the said amount, leaving sufficient balance as may be determined by him.

(4) The holder of license of a country liquor bottling plant after bottling of country liquor shall pay a fee of Rs. 0.20/- (Twenty Paise) per bottle as fee for bottling on the quantity of liquor so bottled by adjustment to the credit of the State Government in the same account register as mentioned in sub rule (3) above.

32. Working Hour - (1) No operations in a plant requiring the presence of any officer of the State Government shall be made on Sundays and public holidays under the Negotiable Instruments Act, 1881 (26 of 1881)

(2) The manufacturer shall so arrange operations of his plant that officers of the State Government shall not ordinarily be on duty for more than eight hours on any working day.

(3) If the manufacturer requires any officer of the State Government to be on duty at the plant on any Sunday or public holiday mentioned in sub-rule

(1), or for more than eight hours on any working day mentioned in sub-rule(2), he shall give in writing at least twenty four hours notice to this effect to the Excise Officer-in-Charge of the plant, stating clearly the work to be done and the approximate time the work is likely to continue. The ACE/SE (Assistant Commissioner of Excise/Superintendent of Excise) of the district may allow it in the interest of revenue.

Provided that no officer of the State Government shall be required to be on duty in a plant on the following days, except under special circumstances and with the approval of the Superintendent of Excise -

- (i) Republic Day;
- (ii) Independence Day;
- (iii) Mahatma Gandhi's Birthday;
- (4) An officer of the State Government can also work in a plant-
 - (a) on Sunday or more than eight hours any working day mentioned under sub-rule (3), or
 - (b) on holiday mentioned under the proviso of sub-rule(3), shall be entitled to overtime fee at such rate as may be fixed by the Excise Commissioner and the amount payable as overtime fee shall be recovered from the manufacturer by the State Government.

33. Issue of country liquor only on payment of duty [and additional duty]

- (1) No country liquor in labeled and capsuled bottled shall be issued from the plant without payment of duty, additional duty or duty in any other name as notified by the State Government from time to time form a country liquor bottling plant for the wholesale or retail sale. The Excise duty will be collected before import or transport of ENA for manufacture of Country Liquor.
- (2) For the purpose of these rules, the additional duty or duty in any other name on country liquor manufactured in Jharkhand, under section 27 and section 28 shall be imposed by the State Government.

34. (1) The manufacturer shall keep daily accounts showing the following particulars :-

- (i) quantity of country liquor manufactured;
- (ii) quantity of country liquor issued;
- (iii) quantity of country liquor remaining in store in each case, vat, bottle or other receptacle.
- (iv) quantity of ENA received.
- (v) quantity of ENA issued for the purpose of manufacturing country liquor.

(vi) quantity of ENA remaining in store in each vat.

(2) The daily accounts referred in sub-rule (1) shall be opened at all times to inspection by the Officer-in-Charge of the plant or other Officers authorized by the Collector/Excise Commissioner.

(3) The manufacturer license shall maintain a personal Ledger Account in Accordance with the direction issued by the Commissioner from time to time for the purpose of maintaining an account of Government revenue deposited in advance.

35. The bottling plant in which the operation of bottling of country liquor in labeled and capsuled/sealed (Roll-on-Pilfer Proof) bottles are/will be undertaken and the warehouses thereof shall operate in accordance with rules relating to storage of country liquor.

36. The use of fire or any naked lights of any descriptions in side any room in which liquor is stored or measured is prohibited. Sealing must be done in the office or verandah of the warehouse.

37. The reduction of liquor of high strength to the lower strength or strengths prescribed for issue shall be made according to rules framed by the Competent Authority. The receptacle in which liquor is reduce by addition of water must be empty before the operation is commenced. The wastage on account of reduction must be calculated and noted, when the liquor is reduced.

38. Samples of water used for reduction purpose should be sent to the chemical examiner for examination twice a year unless ordered otherwise. The cost of dispatch of the sample and also the prescribed fee for examination shall be paid by the licensee.

39. Water used for reduction of ENA - Water, purified by distillation or demineralisation or any other process confirming to ISI specification no. IS:1070-1960 for water, distill quality shall be used for reduction of ENA (spirit) for manufacturing Country Liquor and Spiced Country Liquor.

40. Procedure for issue of country liquor - (1) The wholesaler of country liquor, shall submit to the licensee (a country liquor manufactory), a demand for issue of country liquor or spiced country liquor. The Excise Commissioner may allow the supply of country liquor directly to retailers from country liquor manufactory.

(2) The Excise Officer-in-Charge of the manufactory shall, after being satisfied that the cost price etc. at the stipulated rate is deposited by wholesaler/retailer, in cash or draft or pay order, allow issue of country liquor from the manufactory. In case, if wholesaler is JSBCL, the country liquor

manufacturer will supply country liquor, as per the JSBCL purchase policy. When the demand from a retailer is placed to a country liquor manufacturer or wholesale licensee, they shall issue the country liquor under the cover of a transport pass/permit to the retailer in Jharkhand Excise C.S Form no.-6 (appended to these rules.)

(3) The Excise Officer-in-Charge of the manufactory shall issue transport pass/permit to the wholesale licensee/retailer, as the case may be, in Jharkhand Excise C.S Form no.-5 (appended to these rules.)

41. Label, batch number, maximum retail price and hologram - (1) The licensee will comply with "Jharkhand Excise Label registration/renewal and fixation of MRP Rules, 2014", amended from time to time.

(2) **Affixture of Hologram** :- (1) The licensee of the country liquor bottling plant shall affix, on every sealed and labeled bottle of country liquor, a Hologram/EAL according to the provisions regarding Hologram/EAL. The Hologram shall be affixed over the cap of the sealed bottle in such a way as to make it impossible to remove the Hologram/EAL without damaging it, or to remove the cap without damaging the Hologram/EAL. The Hologram/EAL shall be affixed during the ordinary working hours of the manufactory. No bottle containing country liquor shall be removed from the manufactory, without a Hologram/EAL affixed to it. This mandatory provision regarding affixing Hologram EAL, can be altered or changed or relaxed by Excise Commissioner according to the prevalent situation or exigencies;

(2) The Excise Officer in charge of the manufactory shall procure Holograms/EAL from the agency appointed for this purpose by the State Government. However, the licensee shall be required to pay the actual procurement price of the Holograms/EAL to said agency.

(3) The Excise Officer in charge of the manufactory shall issue only such number of Holograms/EAL as are required for affixture on the bottles of country liquor product every day;

(4) The Excise Officer in charge of the manufactory shall maintain an account of Holograms/EAL in such form as may be prescribed by the Excise Commissioner from time to time;

(5) No wastage would be allowed on account of lost and/or damaged Holograms and the licensee would be required to pay a Hologram Wastage Regulatory Fee of Rs. 1000/- for each lost and / or damaged Hologram to the State Government.

Provided further that the licensee shall not be liable to pay Hologram Wastage Regulatory Fee on Holograms damaged during the process of affixture at a manufactory, if

- a) the Excise Officer in charge of the manufactory is satisfied that the Holograms shown to be damaged was damaged, without any fault of manufacturer or the damaged hologram cannot be affixed on bottles due to manufacturing defects and he records his satisfaction in writing.

(6) The Excise Commissioner may, by order, prescribe the detailed procedure of procurement, management of inventory and mode of affixation of hologram to the sealed bottles of country liquor.

42. The strength, pack size & colour of bottles of Plain/Flavoured/Spiced Country Liquor to be sold by wholesale/retail sale - It shall be according with the following table -

SI No.	Kind of Liquor	Strength of the liquor	Pack size of the liquor	Colour of the bottled for packing
1	Plain/Flavoured/Spiced Country Liquor	75° UP	600 ML, 300 ML & 200 ML	Transparent White
2	Plain/Flavoured/Spiced Country Liquor	60° UP	600 ML, 300 ML & 200 ML	Light Green
3	Plain/Flavoured/Spiced Country Liquor	40° UP	600 ML, 300 ML & 200 ML	Dark Brown

Explanation : Country liquor manufactured in labeled and capsuled bottles shall be at prescribed strength by the Government. The strength shall be subject to within a range of 0.1% V/v above or below such prescribed strength as determined by the hydrometer after considering allowance for water obscuration, if any.

43. General provisions regarding sale of country liquor - (1) The country liquor manufacturer may, after making payment of duty [and additional duty] at the rates in force, sell the country liquor to retail/wholesale vendors of country liquor or supplementary retail vendors of country liquor or to the wholesale depots of country liquor on approval by the Collector with prior permission of the Excise Commissioner.

(2) The Officer-in-charge shall arrange issues under cover of a transport pass and shall send, at the end of every month, a copy of the transport pass to the concerned Superintendent of Excise as the case may be.

(3) The sale of country liquor may be made from the country liquor manufactories or wholesale depots established for the purpose to the retail licensee from the stock of such liquor manufactured or received, as the case may be.

(4) The wholesale depot licensee shall cause issue of country liquor to the retail licensee from the stock received and shall issue transport pass. The books containing the blank transport passes in Jharkhand Excise C.S. Form No. 6 shall be authenticated by the concerned Superintendent of Excise prior to their use.

(5) One copy of such pass shall be sent to the concerned Superintendent of Excise or the Collector of Excise, as the case may be at the end of every month.

(6) The retail vendor shall not sell country liquor/spiced country liquor, except in measure of 600ml, 300ml or 200ml keeping the pilfer-proof capsule/sell (ROPP) intact.

(7) The wholesale/retail vendor may purchase such country liquor from any of its manufacturers and sell the same through his shop as per the provisions.

(8) Every sale of country liquor by a holder of license for the retail vend of country liquor shall be supported by a cash memorandum of the voucher at a price declared by the retail vend of country liquor not exceeding maximum retail price, which shall be preserved for two years after the period

covered by the license and shall be produced when called for by the Excise Officer not below the rank of Sub-Inspector of Excise.

44. Power to waive - The Member Board of Revenue after prior approval of State Government shall have the right to waive any of the provisions of these rules in the public interest, if such waver is recommended by the Excise Department.

45. Overriding power of rules - These rules shall have the effect notwithstanding anything to the contrary in any other rules or orders relating to the grant of licenses for the manufacture of labeled and capsuled (ROPP) bottles of country liquor and sale by wholesale for the time being in force, and all rules and orders shall be subject to these rules.

46. The licensee will abide by all instructions issued by Excise Commissioner, rules framed under Jharkhand Excise Act, 1915 or any order or circular issued for properly carrying out the objective of this rule in the interest of Government Revenue.

The licensee will also follow the instruction of Excise Commissioner for compliance of any rule framed by the Central or State Government in this regard.

47. Power of Interpretation - In case of any doubt regarding meaning of these rules, the power of interpreting rules is reserved to the Excise Department subject to its approval from the State Government and the decision of the department in this regard shall be final.

48. Cancellation of License - Any act or omission that causes or violates any of the provisions of these rules may lead to cancellation of the license and shall also make the concerned person liable as per the provisions of the Excise Act, 1915 and the rules and notifications made there under including these rules. Provided that where specific penalty has not been provided, the Excise Commissioner shall be the appropriate authority to order the same. And provided further that the Excise Commissioner may order that instead of cancellation of license the same shall be kept under suspension/abeyance for a limited term as a penalty for any proven violation of the rules.

49. Repeal - All rules corresponding to these rules in force immediately before the commencement of these rules are hereby repealed in respect of matters covered by these rules with effect from 31.03.2019.

Provided that any order previously made by or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these Rules.

Annexure :

Form I (CH)

Form II (CH)

By the order of the Governor of Jharkhand,

Rahul Sharma,
Secretary to the Government.

FORM I (CH)

[Form of Nomination of Person(s) in Charge of the laboratory - Refer rule 22(3)]
NOMINATION OF PERSON(S) BY A COMPANY

Being the proprietor or a signatory authorized by the board of directors of the company or members of a firm, I do hereby give notice that the following person(s) is/are nominated as the Person(s) in charge of the laboratory within the country liquor manufactory and shall be

responsible and liable for maintaining the quality of the country liquor produced in the bottling plant.

The person(s) shall take all such steps as may be necessary to maintain the upkeep of the laboratory and shall be the signatory on behalf of the company on the Chemical Analysis Report submitted in "Form II (CH)" to the Officer in charge of the bottling plant.

Name, Address, Signature and Mobile no of the Person i/c of the laboratory

Name	Address	Signature	Mobile No.

A certified copy of the resolution of the board in case when the manufacturer is a company/A certified copy of the declaration of the members in case the manufacturer is a firm or LLP/A certified copy of authorisation in case the manufacturing license is operating as a proprietorship business, regarding the authorised signatory, dated is enclosed.

Authorized signatory of the
company/Firm/Proprietor
For
(Name of the establishment)

Place :

Date :

FORM II (CH)
CHEMICAL ANALYSIS REPORT

Report No.

Date :

Certified that I (name) duly appointed by (name of the Country liquor bottling plant) as in charge of the laboratory of this bottling plant have received from the Officer in Charge a sample of bearing Serial No.

e of Batch No.....

The sample is in a condition fit for analysis and has been analysed on
..... (give date of starting and completion of analysis) and the result of its analysis is given below.

1	Sample Description (What it contains)	
2	Sample Batch no.	
3	Physical Appearance of sample/container	
4	Label declaration	
5	Description of ingredients and its percentage in the sample as per standards mentioned by the Chemical Examiner, Government of Jharkhand [Ref Rule 23(5)]	
6	Report (sample wise) a) Strength of the sample b) Obscuration of the sample	
7	State in clear terms whether the sample conforms to the standards mentioned by the Chemical Examiner, Government of Jharkhand	

Analysis Report on testing of the sample

On the basis of this Analysis Report above I am to certify that the batch of this sample is now fit for bottling and issue of the same after bottling.

Signed this
.....
day of

.....
Signature

S

Jharkhand Excise C.L.**Form No. 1**

**License for the bottling of Country Liquor
or Spiced Country Liquor**

Jharkhand Excise C.L.**Form No. 1**

[See rule 7(8)]

**License for the bottling of Country Liquor or Spiced
Country Liquor**

Name of District

.....

.....

....

No. of license in Register no.

.....

....

Name of Licensee

Locality where bottling is to
be

carried on
Licensee

.....

....

.....

....

Current from

.....

to

.....

.

Date of license

.....

....

Amount of fee paid in advance

Rs.

.....

....

.....

....

.....

....

(in figures and words)

Received the license of which
this is

the counterfoil

District

.....

No. of License in Register

No.

.....

....

Name of Licensee

.....

....

Locality where bottling is to be carried on.....

.....

....

Sri/Smt/M/s.

.....

resident of

.....

holding

No.

License in Form No..... for
the sale by wholesale of Country Liquor is
hereby

authorized by the undersigned, being
the

Collector of

.....

to bottle Country

Liquor out of ENA, whether imported or
manufactured in the State on which fee has
been

paid at prescribed rate from

to the

31st March,

.....

The installed capacity of the country

liquor

bottles per

bottling plant shall be

day.

It is required of the holder of the license as a
condition of its remaining in force that he
duly
and faithfully perform and abide by the

following conditions and by the provisions of the Jharkhand Excise Act, 1915, and by all notification and rules notified, from time to time, be published or made there under, so far as they are applicable to the license -

I. That he/they carries on/carry on business of bottling only at the premises named herein, of which a plan has been filed in the office of the Collector.

☒ That he/they makes/make no alteration in the said premises without the previous sanction of the Collector in writing and that all such alterations be shown in the plan filed in the Collector's Office.

III. That he/they places/place marks or numbers in oil colour corresponding to those in the plan on some part of the vats, door or their conspicuous

place in each room.

IV. That he/they uses/use no bottle having a less capacity than that approved by the Government and that on a system submitted for approval to, and approved by the Excise Commissioner, he/they securely seals/seal (ROPP) capsule and label every bottle in such a manner that the bottle cannot be opened without tampering the seal of the bottle.

V. That he/they maintains/maintain a regular and accurate account of his/their operations in such form as the Excise Commissioner may, from time to time prescribe; that he/they enters/enter therein such particulars as the Excise Commissioner may, from time to time, direct as soon as the transactions for each day have been closed; that he/they keeps/keep the said account book for 12 months after it has been taken out of use and that he/they allows/allow any Excise Officer of or above the rank of Sub-Inspector to inspect the same at all reasonable hours.

VI. That he/they allows/allow any Excise Officer of or above the rank of Sub-Inspector, he/they assists/assist such officer by a sufficient number of servants in taking account of his stock.

VII. That he/they allows/allow any Excise Officer of or above the rank of Sub-Inspector to enter into and remain upon the licensed premises so long as may be necessary for the purpose execution of his/their duties and that he/they does not/do not obstruct any such officer in the performance of such duties.

VIII. That he/they keeps proper hygiene at the bottling premises.

IX. That licensee abide by all the rules/order/ circular notified under Jharkhand Excise Act and also all the orders and instructions issued by Excise Commissioner.

Note : Infraction of any of the above conditions or of any of the provisions of the Jharkhand Excise Act, 1915, or of any of the notifications published of rules made thereunder, so far as they are applicable to this license, shall subject the holder of this license and to all or any of the penalties prescribed by law for this time being in force.

Collector of

Collector
r

JHARKHAND EXCISE C.L. FORM NO. 2**License for the sale by wholesale of Country Liquor or Spiced Country Liquor**

The Counterpart agreement of this license is to be signed by the licensee and to be filed in the Office of the Collector.

..... grantee of a license for supply of capsuled and labelled Country Liquor bottles under section 90 if the Jharkhand Excise Act, 1915, as subsequently amended is hereby authorized by the undersigned to sell by wholesale capsuled and labelled Country Liquor in Jharkhand for the period from to It

is required of the holder of this license - (hereinafter called the "Licensee") - as a condition of the same remaining in force that the *Licensee* duly and faithfully perform and abide by the following conditions :-

1. That the Licensee shall be bound by the provisions of the Jharkhand Excise Act, 1915, as subsequently amended and by all rules for the management of warehouses or for issue of liquor there from which may be prescribed under the said Act, from time to time, and by all special orders which may be issued by the Excise Commissioner regarding any particular warehouse and shall cause all persons employed by the licensee to obey all such rules and orders.
2. That unless the Excise Commissioner directs otherwise, no liquor shall be sold under this license elsewhere than at the licensed warehouses and retail licenses.

The Licensee shall be allowed by the Excise Commissioner to establish a warehouse for storage of ENA for manufacture of Country Liquor and sale by wholesale to the retail vendors or to another licensee for the sale by wholesale bottled Country Liquor.

3. That the liquor sold under this license shall be Country Liquor and or spiced country liquor/or bottled Country Liquor of good quality. If it is found to be of inferior quality or otherwise unsuitable for issue, the office-in-charge of the warehouse shall stop its issue pending the orders of the Excise Commissioner and it may, after analysis, be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner and duty leviable on such liquor shall be realized from the Licensee cannot be refunded.
4. That the liquor kept at the said warehouse for sale under this license shall be subject to periodical analysis by or under the orders of the Collector or the Excise Commissioner and that the Licensee shall be bound to take steps to remedy any defects in the quality thereof which the Collector or the Excise Commissioner may consider materials, and such decision of the Collector or Excise Commissioner in writing shall be final and conclusive.

5. That the maximum retail price to be charged for capsuled and labelled Country Liquor sold under this license shall be fixed by the Excise Commissioner as per the existing rules..
6. The liquor sold at the said warehouse shall be liquor manufactured in the bottling plant of the Licensee and/or liquor obtained from any other distillery situated in the State and/or obtained from any other source as approved by the Excise Commissioner in writing and shall be of such strength or strengths only and in such units relating to measure as may be fixed from time to time by special or general order of the State Government.
7. That sales of country liquor and/or Spiced Country Liquor under this license shall be made only to another wholesale licensee of the same and/or to persons (hereinafter called licensed vendors), producing passes in the prescribed form authorizing the sale to them of country liquor and/or Spiced Country Liquor and only of the description or descriptions of liquor mentioned in such passes and of no greater quantity mentioned therein.
8. That the Licensee shall be bound to supply to the licensed vendors by way of sale, at any warehouse at which the sale of liquor and/or bottled Country Liquor under this license is for the time being permitted in the quantity or quantities and description or descriptions mentioned in the passes produced by them.
9. That all such fittings or articles as are necessary or proper for, or connected with, and suitable to the supply, storage, gauging, handling, sale and issue of liquor under this license, including vats, tanks, pumps, pipes, locks and vessels etc. for use in each warehouse, at which the sale of liquor under this license is for the time being permitted, shall be provided by the Licensee to the satisfaction of and as required by the Excise Commissioner. Vats, tanks and casks in such warehouse for the storage or issue of liquor must be of such manner as the Excise Commissioner may from time to time direct. The Licensee shall also be responsible for the conveyance of water to all such warehouses for purposes of reduction and so far as may be necessary or proper regarding which the orders in writing of the Collectors or the Excise Commissioner shall be conclusive for the filtration and purification of such water before its admixture with liquor, and the Licensee shall be bound to comply with all written directions of the Collector or the Excise Commissioner in those respects forthwith after receipt of such directions.
10. That the Licensee shall keep regular and accurate accounts in each warehouse in such form as may from time to time be prescribed by the Excise Commissioner showing daily the quantity and strength of all liquors received in, issued from and in-stock in the warehouse.
11. That the licensee shall, when required by any Excise Officer not below the rank of Sub-Inspector, assist such Officer by a sufficient number of servants in taking accounts of his stock.
12. That alterations in the rates of duty imposed under section 27 of the Jharkhand Excise Act, 1915, as may subsequently be amended shall not in any way affect the conditions of this license.

13. That on the expiration of the period of this license or of any renewal thereof or earlier determination of the same or on account of cancellation or suspension, the Licensee shall be bound to leave, if so ordered by the Collector or the Excise Commissioner, in each warehouse at which immediately before such determination the sale of liquor and/or bottled Country Liquor under this license is permitted, a quantity of liquor and/or bottled Country Liquor equal to the average quantity sold in fourteen days at such warehouse during the preceding months of the year in which such determination take place, provided that the quantity of the liquor so left shall be paid by the succeeding licensee. The Licensee shall, within ten days of the receipt of written notice from the Excise Commissioner or the Collector, remove any quantity of liquor and/or Country Liquor in any warehouse in excess of such quantity so to be left as aforesaid on payment of full duty and in default of his so doing the cost of any establishment which it may be necessary to employ at any of the warehouse, may be recovered from him and in default of his payment such costs within one month, the liquor shall be liable to forfeiture at the discretion of the Excise Commissioner.

14. That liquor intended for sale under this license at any of the warehouse at which the sale of liquor hereunder is for the time being permitted, shall be

conveyed to the warehouse for which the same is intended in sound and water tight casks or approved metal vessels on which shall be painted in oil of white colour in letters not less than 2.5 centimetres high the number of the cask or vessel, its capacity to the nearest tenth of a litre and the name of the distillery or warehouse from which it has been issued. Marks other than those specified above shall be obliterated.

It shall be transported only after payment of the duty at the rate prescribed under section 27 of the Jharkhand Excise Act, 1915 as *subsequently amended* at the sole risk and responsibility of the Licensee. The Licensee shall be liable to pay duty on any deficiency in excess of the limit for the time being prescribed by the rule under section 90 of the Jharkhand Excise Act, 1915, as subsequently amended.

15. That the Licensee shall be liable to pay duty at the rate leviable under section 27 or 28 of the Jharkhand Excise Act, 1915 or modification thereof for the time being in force on all liquor duly recorded to having been brought into and stored in a warehouse and not accounted for, to the satisfaction of the Excise Commissioner, in excess of a wastage allowance, as may be prescribed in the rules for the time being in force.

16. That as security for the fulfillment of these conditions, the Licensee shall deposit with the Excise Commissioner or the Collector in respect of each warehouse, at which the sale of liquor under this license is for the time being permitted such amount as the Officer may direct.

17. That it shall be lawful for the Excise Commissioner or the Collector to deduct the following sums of money, namely, the sum, if any, payable under section 27 of the Jharkhand Excise Act, 1915 or any modification thereof for the time being in force, and the fee, if any, payable as per law, from the sum deposited with him by the Licensee as security for the due performances of the conditions of the Licensee and for this purpose

the Excise Commissioner or the Collector may sell all or any of the Government Promissory Notes deposited, or of the property hypothecated.

18. That any sum deducted by the Excise Commissioner or the Collector under the powers herein contained from the amount deposited by the Licensee as security for his due performance of the conditions of the Licensee, shall be replenished within fifteen days from the date of receipt of a notice from the Excise Commissioner or the Collector informing the Licensee of such deduction having been made.
19. That the cancellation of the license shall not be deemed to prevent the prosecution of any person for any offence which may be committed against the provisions of the Jharkhand Excise Act, 1915 or any modification thereof for the time being in force or any other law for the time being in force relating to the Excise Revenue.
20. That without prejudice to the procedure prescribed for recovery of dues by section 93 of the Jharkhand Excise Act, 1915, or any modification thereof for the time being in force all sums due to Government from the Licensee may be recovered from the amount of deposit made by the Licensee or by sale of properties hypothecated to Government.
21. Infraction of any of the conditions above specified will render this license liable to cancellation and will entail the punishment provided there for in the Jharkhand Excise Act, 1915.

Collector
Counterpart Agreement
Executed separately

JHARKHAND EXCISE C.L. FORM NO. 3

License to establish a private Warehouse for the Deposit and Storage of ENA after payment of duty for the purpose of manufacture of Country Liquor and sale to persons holding valid licenses or permits for the possession of such capsuled and labelled bottles of Country Liquor.

The Counterpart of this license is to be signed by the Licensee and to be filed in the Collector's Office.

Messers is
hereby

authorized by the undersigned to establish a private warehouse

.....

in the District of for the deposit and storage after payment of duty of ENA for the purpose of sale and/or for the purpose of manufacture of Country Liquor till

It is required to the holder of this license hereinafter called the Licensee as a condition of its remaining in force that he/they duly and faithfully perform and abide by the following conditions and by all the provisions of the Jharkhand Excise Act, 1915, as amended (hereinafter referred to as the "Act") and the rules and orders made there under as far as they are applicable to a private warehouse:-

1. That before depositing any liquor under this license, the Licensee executes a bond for the payment of duty at the rate for the time being imposed under section 27 of the Act on all liquor deposited or kept at the aforesaid warehouse.
2. That the Licensee comply with all the provisions of the rules and orders relating to the import or transport of liquor to be stored or deposited at the aforesaid warehouse.
3. That the Licensee provide within the warehouse room suitable for the storage of ENA. All such rooms shall be under the joint lock and key of the Excise Officer-in-Charge and of the Licensee.
4. That the Licensee provide all such fittings and articles as necessary and suitable for the storage, issue, gauging, proving and handling of liquor including vats, tanks, pumps, pipes, locks, vessels etc. to the satisfaction of the licensing authority. Vats, tanks and casks of the storage and issue of liquor being of such number, capacity and material set up according to

such design and market in such manner as the licensing authority may from time to time direct.

5. That the Licensee do not make addition or alteration to the approved buildings or rooms for the deposit and storage of ENA or to any permanent apparatus of the warehouse without the previous sanction of the licensing authority.
6. That the Licensee do not store any ENA in any place other than the place approved in this behalf and do not keep in any place of the warehouse any liquor not obtained and possessed under the license.
7. That the Licensee obey all special orders or instructions which may be issued by the State Government or by the Excise Commissioner from time to time in connection with the aforesaid warehouse and cause all persons employed by him to obey such orders or instructions.
8. Violation of any of the provisions of the Jharkhand Excise Act, 1915, subsequently amended, or any of the rules or orders referred to above or any of the conditions of this license shall subject the Licensee to forfeiture of his license and to all or any of the penalties prescribed by law or rule.

Collector,

.....

Counterpart Agreement

We, M/s the above named
Licensee
for myself

and my heirs, legal representatives and assignees, hereby agree to and observe all the terms and conditions hereinbefore within and expressed.

Date

Witnesses

JHARKHAND EXCISE C.L. FORM NO. 5**Transport pass for issue of country liquor or spiced country liquor from
Country Liquor Manufactory.**

1. District :

2. Name of the Country Liquor :

Warehouse
.....

3. Kind of liquor (Country Liquor/ :

Spiced Country Liquor)

4. SI. No. of the Pass :

5. Date of Issue :

6. Name of the person to whom :

issued

7. Name of the shop with address :

.....

8. Pass of Country Liquor of the description and quantity mentioned below
for the transport from Depot at to
the premises of the licensee at

Nominal strength	Bottles	Bulk Litres	AL

9. An amount of Rs. (Rupees) only has
been debited from the Account Register of the manufacture.

10. The pass is issued on the basis of requisition No of
dated submitted by the licensee.
The pass will remain current for

11. day(s) from the date of
issue and is to be returned to issuing officer.

Signature of the Excise Officer in
Charge Copies : i) The original of the pass shall accompany the consignment.
ii) The duplicate copy shall be handed over to the consignee.
iii) The triplicate copy shall be forwarded to the Collector of Excise of
the district where the consignment is to be received.

iv) The quadruplicate copy shall be returned for record.

JHARKHAND EXCISE C.L. FORM NO. 6

Transport pass for issue of country liquor or spiced country liquor from Duty Paid Country Liquor Warehouse.

1. District :

2. Name of the Country Liquor :
Warehouse

3. Kind of liquor (Country Liquor/ :
Spiced Country Liquor)

4. SI. No. of the Pass :

5. Date of Issue :

6. Name of the person to whom :
issued

7. Name of the shop/unit with :
address

8. Pass of Country Liquor of the description and quantity mentioned below

..... for the transport from Depot at to
the premises of the licensee at

Nominal strength	Bottles	Bulk Litres	AL

9. The pass is issued on the basis of requisition
No of
dated submitted by the licensee.

10. The pass will remain current for day(s) from the date of issue and is to be returned to issuing officer.

Signature of the Excise Officer in Charge Copies : i) The original of the pass shall accompany the consignment.
ii) The duplicate copy shall be handed over to the consignee.
iii) The triplicate copy shall be forwarded to the Collector of Excise of the district where the consignment is to be received.
iv) The quadruplicate copy shall be returned for record.

**Schedule of payment for getting a license of manufacturing,
bottling and storage of country liquor –**

SI No.	Type of the Fee/Duty	Amount of the Fee/Duty	Remarks
1	Non refundable application fee	Rs. 500000	to be deposited at the time of application
2	Earnest money deposit	Rs. 500000	to be paid within 7 days of issue of letter of intent.
3	Registration Fee	Rs. 1500000	be deposited before getting the license
4	License fee	Rs. 10000	to be deposited before the grant of license
5	Security deposit	Rs. 500000	earnest money deposit shall be converted into security deposit after the grant of license
6	Registration fee at the renewal time of 1 of license for the next financial year	Rs. 1000000	
7	License fee at the time of renewal of license for the next financial year	Rs. 10000	
8	Late fine for delayed application for renewal of license	i) Rs. 100000 & ii) Rs. 500 per diem counted from the date expiry of the license	
9	Import fee for importing ENA from outside Jharkhand for manufacturer of Country Liquor	0.50 (Fifty paisa per bulk liter)	

10	Bottling fee of country liquor	Rs. 0.20 (20 paisa per bottle of every pack size of country liquor)	
11	Excise duty	prescribed by the State Government from time to time	
12	Additional Excise duty	prescribed by the State Government from time to time	
13	Any other fee/duty	prescribed by the Appropriate Authority	
